

STATE OF IOWA

2013
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2013

16208401100000
City of Orange City
125 Central Ave SE
Orange City, IA 51041

CITY OF ORANGE CITY, IOWA
DUE: December 1, 2013

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.
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ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	2,551,158		2,551,158	2,526,838
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	2,551,158		2,551,158	2,526,838
Delinquent property taxes	0		0	
TIF revenues	529,001		529,001	305,000
Other city taxes	736,474	0	736,474	632,544
Licenses and permits	5,600	0	5,600	4,175
Use of money and property	9,621	155,657	165,278	193,350
Intergovernmental	1,446,071	0	1,446,071	672,149
Charges for fees and service	588,213	54,430,650	55,018,863	54,127,500
Special assessments	1,001	0	1,001	2,000
Miscellaneous	432,000	11,220	443,220	289,000
Other financing sources	2,677,493	0	2,677,493	1,700,000
Total revenues and other sources	8,976,632	54,597,527	63,574,159	60,452,556
Expenditures and Other Financing Uses				
Public safety	749,557	0	749,557	814,953
Public works	1,027,380	0	1,027,380	1,139,175
Health and social services	0	0	0	0
Culture and recreation	1,215,909	0	1,215,909	1,405,592
Community and economic development	325,237	0	325,237	79,126
General government	2,215,628	0	2,215,628	2,277,339
Debt service	3,910,210	0	3,910,210	1,364,174
Capital projects	857,568	0	857,568	750,000
Total governmental activities expenditures	10,301,489	0	10,301,489	7,830,359
Business type activities	0	51,690,775	51,690,775	52,690,224
Total ALL expenditures	10,301,489	51,690,775	61,992,264	60,520,583
Other financing uses, including transfers out	785,151	442,342	1,227,493	
Total ALL expenditures/And other financing uses	11,086,640	52,133,117	63,219,757	60,520,583
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-2,110,008	2,464,410	354,402	-68,027
Beginning fund balance July 1, 2012	4,953,798	52,703,360	57,657,158	56,464,010
Ending fund balance June 30, 2013	2,843,790	55,167,770	58,011,560	56,395,983

Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents
General obligation debt	\$ 13,300,000	Other long-term debt	\$ 0
Revenue debt	\$ 9,970,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0	General obligation debt limit	\$ 15,557,930

CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one	
		11/28/13	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Kent Anderson	→	712	707-4885	
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/26/13	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF ORANGE CITY			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by placing an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,270,380			1,280,778			2,551,158			2,551,158	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	1,270,380	0		1,280,778	0	0	2,551,158		T01	2,551,158	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	1,270,380	0		1,280,778	0	0	2,551,158			2,551,158	6
7	TIF revenues			529,001				529,001		T01	529,001	7
	Other city taxes											
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax	39,163						39,163		T19	39,163	13
14	Other local option taxes	697,311						697,311		T09	697,311	14
15	TOTAL OTHER CITY TAXES	736,474	0	0	0	0	0	736,474	0		736,474	15
16	Section B - LICENSES AND PERMITS	5,600						5,600		T29	5,600	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	3,146			6,475			9,621	155,657	U20	165,278	18
19	Rents and royalties							0		U40	0	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	3,146	0	0	6,475	0	0	9,621	155,657		165,278	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants							0		B89	0	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33
34												34
35												35
36												36
37												37
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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ORANGE CITY			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		565,410					565,410		C46	565,410	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	219,319		88,343		382,850		690,512		C89	690,512	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	FEMA Monies	18,325						18,325		C89	18,325	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	237,644	565,410	88,343	0	382,850	0	1,274,247	0		1,274,247	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	39,511						39,511		D89	39,511	64
65	Township contributions	9,701						9,701		D89	9,701	65
66	Fire/EMT service							0		D89	0	66
67	Alton Police Protection Contract	121,862						121,862		D89	121,862	67
68	Alton Puddlejumper Trail Maintenance Contract	750						750			750	68
69								0			0	69
70	Total local grants and reimbursements	171,824	0	0	0	0	0	171,824	0		171,824	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	409,468	565,410	88,343	0	382,850	0	1,446,071	0		1,446,071	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	1,215,841	A91	1,215,841	73
74	Sewer							0	625,457	A8Ø	625,457	74
75	Electric							0	7,041,487	A92	7,041,487	75
76	Gas							0	2,156,043	A93	2,156,043	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage	255,955						255,955		A81	255,955	79
80	Hospital							0	42,818,071	A36	42,818,071	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ORANGE CITY			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A5Ø	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	221,461						221,461		A61	221,461	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>	79,317						79,317			79,317	102
103	Zoning	31,480						31,480	573,751		605,231	103
104	TOTAL CHARGES FOR SERVICE	588,213	0	0	0	0	0	588,213	54,430,650		55,018,863	104
105												105
106	Section F - SPECIAL ASSESSMENTS	1,001						1,001		U01	1,001	106
107	Section G - MISCELLANEOUS											107
108	Contributions							0		U99	0	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise			144,244				144,244	11,000	U11	155,244	110
111	Fines	40,664						40,664		U30	40,664	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>	113,772				84,500	2,625	200,897	220		201,117	113
114	OCDC Contribution	10,000						10,000			10,000	114
115	Cable TV Franchise	19,446						19,446			19,446	115
116	Dial A Ride	16,749						16,749			16,749	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	200,631	0	144,244	0	84,500	2,625	432,000	11,220		443,220	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF ORANGE CITY					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	3,214,913	565,410	761,588	1,287,253	467,350	2,625	6,299,139	54,597,527		60,896,666	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	1,450,000						1,450,000		NR	1,450,000	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	952,603				107,266		1,059,869			1,059,869	127
128	<i>Internal TIF loans and transfers in</i>			167,624				167,624			167,624	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	2,402,603	0	167,624	0	107,266	0	2,677,493	0		2,677,493	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	5,617,516	565,410	929,212	1,287,253	574,616	2,625	8,976,632	54,597,527		63,574,159	132
133												133
134	Beginning fund balance July 1, 2012	1,685,923	303,886	612,899	2,496,771	-233,131	87,450	4,953,798	52,703,360		57,657,158	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	7,303,439	869,296	1,542,111	3,784,024	341,485	90,075	13,930,430	107,300,887		121,231,317	136
137												137
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF ORANGE CITY			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	659,027						659,027		E62	659,027	2
3	Purchase of land and equipment	24,815						24,815		G62	24,815	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	52,874						52,874		E24	52,874	13
14	Purchase of land and equipment	12,841						12,841		G24	12,841	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	749,557	0	0	0	0	0	749,557			749,557	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ORANGE CITY			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	359,880						359,880		E44	359,880	42
43	Purchase of land and equipment	121,061						121,061		G44	121,061	43
44	Construction	76,975						76,975		F44	76,975	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	76,776						76,776		E44	76,776	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	100,226						100,226		E44	100,226	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	31,381						31,381		E01	31,381	59
60	Purchase of land and equipment	11,150						11,150		G01	11,150	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	249,931						249,931		E81	249,931	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	1,027,380	0	0	0	0	0	1,027,380			1,027,380	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ORANGE CITY			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ORANGE CITY			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	398,919						398,919		E52	398,919	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	285,550						285,550		E61	285,550	127
128	Purchase of land and equipment	47,898						47,898		G61	47,898	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	112,194						112,194		E61	112,194	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	29,535						29,535		E03	29,535	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	341,813						341,813		E61	341,813	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	1,215,909	0	0	0	0	0	1,215,909			1,215,909	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	251,150						251,150		E50	251,150	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	74,087						74,087		E29	74,087	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	325,237	0	0	0	0	0	325,237			325,237	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ORANGE CITY			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	1,710,269						1,710,269		E29	1,710,269	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	132,940						132,940		E23	132,940	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	65,899						65,899		E25	65,899	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	121,121						121,121		E31	121,121	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	185,399						185,399		E89	185,399	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	2,215,628	0	0	0	0	0	2,215,628			2,215,628	176
177	Section G — DEBT SERVICE			203,158	3,707,052			3,910,210			3,910,210	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	203,158	3,707,052	0	0	3,910,210			3,910,210	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Puddlejumper 5th Addition			36,520		656,870		693,390			693,390	184
185	Park Improvements					31,392		31,392			31,392	185
186	Industrial Park/Event Center					132,786		132,786			132,786	186
187	Subtotal Regular Capital Projects	0	0	36,520	0	821,048	0	857,568			857,568	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	36,520	0	821,048	0	857,568			857,568	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	5,533,711	0	239,678	3,707,052	821,048	0	10,301,489			10,301,489	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ORANGE CITY			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								943,567	E91	943,567	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								523,094	E80	523,094	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								6,327,351	E92	6,327,351	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation								2,013,797	E93	2,013,797	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation								41,340,568	E36	41,340,568	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF ORANGE CITY					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								542,398	E89	542,398	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								51,690,775		51,690,775	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	5,533,711	0	239,678	3,707,052	821,048	0	10,301,489	51,690,775		61,992,264	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	107,266	510,261					617,527	442,342		1,059,869	255
256	Internal TIF loans/repayments and transfers out					167,624		167,624			167,624	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	107,266	510,261	0	0	167,624	0	785,151	442,342		1,227,493	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	5,640,977	510,261	239,678	3,707,052	988,672	0	11,086,640	52,133,117		63,219,757	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nondisposable							0			0	263
264	Restricted							0			0	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	1,662,462						1,662,462			1,662,462	267
268	Total Governmental	1,662,462	0	0	0	0	0	1,662,462			1,662,462	268
269	Proprietary								55,167,770		55,167,770	269
270	Total ending fund balance June 30, 2013	1,662,462	359,035	1,302,433	76,972	-647,187	90,075	2,843,790	55,167,770		58,011,560	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	7,303,439	869,296	1,542,111	3,784,024	341,485	90,075	13,930,430	107,300,887		121,231,317	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF ORANGE CITY

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	1,889,906	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year
Purpose	Debt outstanding JULY 1, 2012 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 4,535,000	29U \$	39U \$ 115,000	49U \$	49U \$	49U \$ 4,420,000	49U \$	I91 \$
2. Sewer utility	19U 390,000	29U	39U 130,000	49U	49U	49U 260,000	49U	I89
3. Electric utility	19U 4,845,000	29U	39U 320,000	49U	49U	49U 4,525,000		I92
4. Gas utility	19U 865,000	29U	39U 100,000	49U	49U	49U 765,000		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9.								
General Obligation	19U 15,325,000	29U 1,450,000	39U 3,475,000	49U 13,300,000	49U	49U	49U	I89
10.								
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	25,960,000	1,450,000	4,140,000	13,300,000	0	9,970,000	0	0

B. Short-term debt

Amount - Omit cents

Outstanding as of JULY 1, 2012	61V \$	
Outstanding as of JUNE 30, 2013	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	311,158,596	x .05 = \$	15,557,930

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$	\$		18,266,601	18,266,601	
	REMARKS					

FORM F-66(IA-2) (5-8-2013)

Page 13